



Department of the Treasury
Internal Revenue Service
Stop 6525 (SP CIS)
Kansas City MO 64999-0025

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011038

Notice	CP12
Tax Year	2020
Notice date	December 6, 2021
Social Security number	XXX-XX-5020
To contact us	800-829-8374
Your Caller ID	162357
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In the Court of Federal Claims
Quinones vs the United States
Case: 24-810 T
Judge David A. Tapp
Exhibit G-2-1

Changes to your 2020 Form 1040

Adjusted refund: \$431,973.00

We believe there are miscalculations on your 2020 Form 1040, which affect the following areas of your return:

- Recovery Rebate Credit
- Tax Credits

We made changes to your return that correct these errors. As a result, you are due a refund of \$431,973.00.

Summary

Payments you made	-\$465,818.00
Tax you owed	33,845.00
Refund due	* \$431,973.00

*Your refund will be more if we owe you interest

What you need to do

Review this notice, and compare our changes to the information on your tax return.

If you agree with the changes we made

- If you haven't received a refund for \$431,973.00, you should receive it within 4-6 weeks as long as you don't owe other tax or debts we're required to collect.

If you don't agree with the changes

- Call 800-829-8374 to review your account.
- If you contact us in writing within 60 days of the date of this notice, we'll reverse the change we made to your account. You don't need to provide an explanation or additional documents when you request the reversal, but we'll consider any information you provide us. However, if you don't provide us additional information that justifies the reversal and we believe the reversal is in error, we may forward your case for audit. After we forward your case, the audit staff will contact you within 5 to 6 weeks to fully explain the audit process and your rights, and you may need to provide an explanation or additional documents. After the audit, you'll have formal appeal rights, including the right to appeal our decision to the United States Tax Court.
- If you don't contact us within 60 days, the change will not be reversed. However, you may file a claim for refund to dispute the change. Generally, you must submit the claim within 3 years of the date you filed the tax return, or within 2 years of the date of your last payment for this tax, whichever is later.

We'll assume you agree with the information in this notice if we don't hear from you.

Continued on back...

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Changes to your 2020 tax return

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Information was changed because of the following:

- We changed the amount claimed as Recovery Rebate Credit on your tax return. The error was in one or more of the following:
 - The Social Security number of one or more individuals claimed as a qualifying dependent was missing or incomplete.
 - The last name of one or more individuals claimed as a qualifying dependent does not match our records.
 - One or more individuals claimed as a qualifying dependent exceeds the age limit.
 - Your adjusted gross income exceeds \$75,000 (\$150,000 if married filing jointly, \$112,500 if head of household).
 - The amount was computed incorrectly. (683D)
- We didn't allow the amount claimed as other credits on your tax return because it is not an allowable credit. We have adjusted the total payments and credits on your tax return. (693D)

Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, Form 1040 line 11	\$18,613,875.00	\$18,613,875.00
Taxable income, Form 1040 line 15	0.00	0.00
Total tax, Form 1040 line 24	\$33,845.00	\$33,845.00

Your payments and credits

Description	IRS calculations
Income tax withheld, Form 1040 line 25d	\$470,902.00
Estimated tax payments, Form 1040 line 26, SCH 3 line 9	0.00
Other credits, Form 1040 lines 27-30, SCH 3 lines 8, 10, 11, 12f	1,800.00
Other payments	0.00
Total payments and credits	\$465,818.00

Additional information

- Visit www.irs.gov/cp12
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- Did you e-file your tax return? Electronically filed returns are less likely to have math errors resulting in notices such as this one. It's free to file your taxes electronically. Go to www.irs.gov/efile for information and instructions.
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your Social Security number and the tax year and form number you are writing about.
- Keep this notice for your records.
- Since we maintain your Individual Income Tax Account separately from your Individual Retirement Account (IRA), you may receive another notice from us about your IRA Excise Taxes.
\$6,884.00 was applied to your IRA Excise Taxes.
- Activity on your 2020 account may be delaying the release of your refund. You will receive a notice explaining this delay.

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Additional information — **continued**

- **Estimated Tax Filers Note:** If you pay estimated taxes, check your computation of estimated tax to see if you should adjust your estimated tax payments.

If you need assistance, please don't hesitate to contact us.

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